



GEORGIA DEPARTMENT OF REVENUE

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Shop Georgia! One Week And Counting

ATLANTA – It's one week and counting until Georgia shoppers experience their first Shop Georgia! sales-tax-free shopping holiday.

Beginning at 12:01 a.m. March 29 and continuing until midnight March 30, shoppers will be able to purchase certain clothing, footwear, school supplies and computers free of all state and local sales tax.

"Based on other states' experiences with sales-tax-free periods, we anticipate a significant increase in the number of shoppers at the malls and stores that sell exempt items," said Georgia Revenue Commissioner T. Jerry Jackson.

During the 48-hour period, shoppers can purchase an unlimited number of clothing items tax-free provided no item exceeds \$100. School supplies have a \$20 maximum per item. Like clothing there is no limit on how many items can be purchased tax-free.

Clothing items exceeding the \$100 ceiling and school supplies surpassing the \$20 ceiling will be taxed at their normal rates.

"Computer purchases work a little differently," cautioned Commissioner Jackson. "Shoppers can purchase up to \$1,500 in computer hardware, accessories and certain software tax-free provided the transaction includes a base unit, which is either a desktop, laptop or tower."

When a purchase exceeds the \$1,500 ceiling, the regular tax rates will apply on the surplus amount.

"Computer related items purchased separately, without a base unit, will be taxed at the normal rate," added Commissioner Jackson.

Shop Georgia! is part of Governor Barnes' and the Georgia legislature's efforts to stimulate the state's economy. Another sales-tax holiday is scheduled for Aug. 2-3 to coincide with back-to-school sales.

The sales-tax exemption is intended only for individuals for their personal use. It does not apply to purchases made by a business, to items leased or rented, or items sold at sports facilities, theme parks, restaurants, public lodging establishments and airports.

Additional information can be obtained from the Department of Revenue's regional offices or toll-free at 1-888-353-4595. Commissioner Jackson encourages retailers and consumers desiring a comprehensive list of exempt items and more information about the sales tax holiday to visit the Department's web site at www.gatax.org.

The list of exempt items is also available via the Department's Fax-On-Demand at 404-417-6011. The list is item 516.

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